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LAW OFFICES  
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April 17, 2002

Brian Nishitani, Esquire  
EPA Office of Regional Counsel  
U.S. Environmental Protection Agency, Region III  
1650 Arch Street  
Philadelphia, PA 19103-2029

**Re: Piasecki Aircraft Corporation – Required Submission of  
Information Lower Darby Creek Area Superfund Site –  
Clearview Landfill, Folcroft Landfill and Folcroft Landfill Annex**

Dear Mr. Nishitani:

Our firm is general legal counsel to Piasecki Aircraft Corporation and that Company has requested our assistance in responding to the Required Submission letter it received on April 16, 2002.

Thanks for taking my call earlier today. I requested the accounting department at Piasecki Aircraft to check on Company records. I have been advised that the Company has ledger accounting books going back to 1979. So I am unable to verify or dispute use of Tri County Hauling during the period 1974 to 1976.

From corporate records we have in our law firm files, I was able to find annual reports for 1974 and 1975 but none for 1976 and was able to review corporate minutes for the period. It appears that the Company rented 3,500 square feet of office space in Hangar #4 of the Airport from 1971 to 1975. In 1975, the Company moved to offices at 8415 Envoy Avenue. Those were very lean years for the Company. The 1975 Annual Report shows net sales of \$263,643, \$173,906 and \$193,851 for the fiscal years 1973, 1974 and 1975. The 1975 Annual Report states that approximately 50% of the Company's operating revenues came from aeronautical engineering studies for U.S. Military agencies. Because it looks like the Company did not have a machine shop during those years, it is likely that the waste removed was probably typical office waste, namely, paper products and incidental food waste.

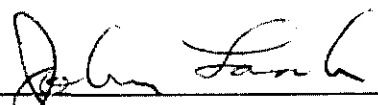
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Please advise what further action or information you wish the Company to produce.

Thanks for your help and guidance.

Very truly yours,

KANIA, LINDNER, LASAK AND FEENEY

By:   
John Lasak

JL:dh

cc: J.W. Piasecki